CA# or BLDG#

For Condominiums & Co-ops Only

Date

APPLICATION FOR BASIC SCHOOL TAX RELIEF (STAR)
EXEMPTION
(See instructions on back)

 \star NASSAU COUNTY DEPARTMENT OF ASSESSMENT \star

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NC-425 6/06

Approved □ Yes □ No

Assessor's Signature

THIS SPACE IS FOR ASSESSOR'S USE ONLY

Proof of Primary Residence □ Yes □ No

Proof of Ownership □ Yes □ No

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★NASSAU COUNTY DEPARTMENT OF ASSESSMENT★

The New York State BASIC School Tax Relief (STAR) Program provides an exemption from school taxes for owner-occupied, primary residences of one, two or three family homes, mobile homes, farm homes, condominiums, cooperative apartments or multiple use properties of which a portion is used, by the owner, as a primary residence.

The BASIC STAR exemption is for all homeowners, regardless of age or income, including senior citizens whose income does not qualify for the Enhanced Star . If you own your primary residence, your property should be eligible for the BASIC STAR exemption, but you must apply for it. A Basic STAR application does not have to be renewed each year, however a STAR application <u>must</u> be re-filed when your primary residence or the deed to the property changes. This exemption is <u>not</u> transferable.

Application Instructions for the BASIC STAR exemption

- 1. Fill out the application completely. If not already preprinted, enter name, address, & property identification.
- 2. Name on deed or shares **must** correspond with the name on the application. If the name does not match, proof of ownership (i.e. probated will, trust, etc.) must be submitted.
- 3. Attach a copy of the deed. Cooperative apartment owners attach a copy of the **Certificate of Shares**.
- 4. Attach a copy of proof of primary residence- i.e. Current voter registration card, current car registration, NY State income tax return or 2 complete utility bills (cable, phone, electric etc.).
- 5. If the property is in a Life Estate, the life estate holder <u>must</u> sign *and* supply the proof of residency.
- 6. A copy of the <u>Probated</u> Will *If* the owner(s) on the deed is(are) deceased.
- 7. A copy of the Entire Trust *If* the property has been placed in a Trust.

New Homeowners:

If you have filed for the Basic STAR Exemption on your previous residence, you must reapply on your new home. The STAR exemption is not transferable.

Caution: Anyone who misrepresents his or her primary residence may be subject to a \$100.00 penalty, may be prohibited from receiving the STAR exemption for five years, and may be subject to criminal prosecution.

The completed application must be filed with the Nassau County Department of Assessment on or before the taxable status date of January 2. Due to the extremely large volume of STAR applications processed by this Department, it is recommended that the applications be filed as early as possible.

NASSAU COUNTY DEPARTMENT OF ASSESSMENT

240 OLD COUNTRY ROAD, 4TH FLOOR MINEOLA, NEW YORK 11501-8402 571-2490

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